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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

_____)	
OTOS TECH CO., LTD)	
)	Case No.: 2:03-cv-1979 (WHW/RJH)
Plaintiff,)	
)	Surreply Certification of Moon Young Huh
v.)	in Further Opposition to Motion for Turnover
)	of Funds
OGK AMERICA, INC., et al.)	
)	
Defendants.)	
_____)	

Moon Young Huh hereby certifies as follows:

1. I am the President of Otos Tech Co., Ltd ("Otos Tech"). I am fully familiar with the facts contained herein.
2. I submit this Certification on behalf of Otos Tech and Otos Optical Co. Ltd. (collectively, "Otos") in further opposition to the Motion of OGK America, Inc. and Yale Kim ("Kim") (both, jointly, "OGK" or "Defendants") for Turnover of Funds and particularly to respond to statements made by Kim in his Certification in Further Support of Motion to Turnover Funds dated March 3, 2009 (the "3/3/09 Kim Cert.").
3. Shortly after the above-captioned matter was filed, in an effort to comply with Korean export laws, an action was instituted in the Republic of South Korea (the "Korean Action") by Otos Tech against Kim to freeze certain assets of Kim in that country based upon his conversion of US\$587,775.05 belonging to Otos Tech (hereinafter, numbers preceded by US\$

are in U.S. dollars; numbers preceded by SK\$ are in South Korean won). Under Korean law, directors of export companies, such as Otos Tech, are subject to criminal liability if their company does not receive payment for exported products.

4. A judgment was entered in the Korean Action (the "Korean Judgment") in favor of Otos Tech and against Kim, awarding Otos Tech SK\$607,156,665.00. The Korean Judgment entitled Otos Tech to post-judgment interest of 5% per annum from April 1, 2005 through December 16, 2005 and post-judgment interest of 20% per annum thereafter.

5. The 3/3/09 Kim Cert. alleges that Otos has collected US\$860,319.19 (including interest of US\$272,563.22) on the Korean Judgment. Specifically, Kim asserts, "on November 24, 2006, Otos received SK\$53,474,992 from the Korean Regional Court through the forced sale of my apartment in Ansan, Korea." Kim also alleges that he "was forced to sell 50,000 shares of [AW&S Co., Ltd.] stock and deposit SK\$261,000,000 with the Korean court [on October 29, 2008]." In turn, he alleges that "on February 2, 2009 Otos was paid SK\$257,657,946 from the funds resulting from the forced sale of my company stock."

6. Kim further asserts that, on November 18, 2008, he "tried to pay Otos an additional SK\$471,488,207." However, because of Otos' purported refusal to accept this payment, Kim asserts that he "deposited this amount with the Korean Regional Court on November 18, 2008 rather than paying Otos directly." Kim asserts that, on January 12, 2009, he "deposited SK\$10,000,000 with the Korean Regional Court." Finally, Kim alleges that, on February 19, 2009, he "tried to pay Otos SK\$14,997,989, representing the balance of accrued interest on the Korean Judgment." Finally, Kim asserts that due to Otos' purported refusal to accept this payment, he "deposited this amount with the Korean Regional Court instead."

7. The facts are somewhat different from Kim's representations.

8. On November 24, 2006, Otos received SK\$53,474,992 (valued at US\$57,378.45 on November 24, 2006, the date on which Otos received the funds) representing its share of the proceeds from the forced sale of Kim's South Korean apartment (see <http://finance.yahoo.com/currency-converter?t=KRW&s=USD&a=1#from=USD;to=KRW;amt=1>, attached hereto as Exhibit A).

9. 50,000 shares of stock in AW&S Co., Ltd. belonging to Kim have been levied on and sold pursuant to the Korean Judgment with the proceeds currently being held by a Korean court. This stock was purportedly sold for SK\$261,000,000 on October 29, 2008. As Kim admits at paragraph 26 of the 3/3/09 Kim Cert., Otos did not receive the proceeds from the sale of this stock at the time those funds were deposited with the Korean court. Moreover, contrary to the assertion in paragraph 30 of the 3/3/09 Kim Cert., Otos did not receive SK\$257,657,946 from the proceeds from the sale of this stock on February 2, 2009. Otos does not currently have, nor has it ever had, possession or control over this stock or any portion thereof and has received none of the proceeds therefrom.

10. Kim asserts, in paragraph 19 of the 3/3/09 Kim Cert., that he received an order from the Korean court dated November 17, 2008 seizing an additional 16,000 shares of stock in AW&S Co., Ltd. belonging to him. After the 50,000 shares of stock in AW&S Co., Ltd. belonging to Kim were levied on pursuant to the Korean Judgment, Kim issued 16,000 more AW&S Co., Ltd. shares to maintain control of the company. Otos initially attempted to levy on these additional 16,000 shares. However, subsequently, Otos voluntarily withdrew its attempt to levy on the additional 16,000 shares. Notably, OGK does not allege that these 16,000 shares of stock were sold or transferred to Otos or that these 16,000 shares of stock were deposited with the Korean court or sold or otherwise liquidated or conveyed to Otos. Otos does not currently have, nor has it ever had, possession or control over these 16,000 shares of stock or any portion

thereof and has received none of the proceeds therefrom.

11. Contrary to Kim's assertion in paragraph 21 of the 3/3/09 Kim Cert., Otos was not offered SK\$471,488,207 on November 18, 2008. Instead, in January 2009, OGK deposited SK\$471,488,207 with a Korean court (OGK alleges that the SK\$471,488,207 was deposited on November 18, 2008). Otos does not currently have, nor has it ever had, possession or control over the SK\$471,488,207 or any portion thereof which remains subject to the control of the Korean court.

12. Contrary to Kim's assertion at paragraph 32 of the 3/3/09 Kim Cert., Otos was not offered SK\$14,997,989 on February 19, 2009. Instead, OGK deposited SK\$14,997,989, representing additional interest on the Korean Judgment, with a Korean court on February 19, 2009. Otos does not currently have, nor has it ever had, possession or control over the SK\$14,997,989 or any portion thereof which remains subject to the control of the Korean court.

13. Kim asserts, in paragraph 29 of the 3/3/09 Kim Cert., that he deposited SK\$10,000,000 with the Korean court on January 12, 2009. Otos does not currently have, nor has it ever had, possession or control over the SK\$10,000,000 that Kim asserts were deposited with the Korean court on January 12, 2009 which remains subject to the control of the Korean court.

14. On April 15, 2009, the exchange rate was SK\$1,333.20 per one US\$ (the "Current Exchange Rate") (See <http://finance.yahoo.com/currency-converter?u#from=USD;to=KRW;amt=1>, attached hereto as **Exhibit B**).

15. Thus, the SK\$261,000,000 for which the stock was sold on October 29, 2008 is worth US\$195,769.58, not US\$281,516.96 as Kim represents. The SK\$471,488,207 deposited in the Korean court is worth US\$353,651.52, not US\$508,551.44 as Kim represents. The SK\$14,997,989 deposited in the Korean court is worth US\$11,249.62, not US\$16,176.97 as Kim

represents. The SK\$10,000,000 deposited in the Korean court is worth US\$7,500.75, not US\$10,786.09 as Kim represents.

16. Under the SK\$927.12 per US\$1 exchange rate employed by the Defendants (see Certification of Marc D. Haefner in Support of Motion for Turnover of Funds dated December 22, 2008 at page 4, n. 3), which Otos assumes was the exchange rate on the date of the Korean Judgment, the US\$272,563.22 in interest payments OGK alleges it has deposited with the Korean court represents SK\$252,698,812.53.

17. Thus, instead of receiving US\$587,775.05 exclusive of interest called for in the judgment reached in this Court and affirmed by the Third Circuit, even if the money were released by the Korean court on April 15, 2009, Otos will have received US\$436,006.86 exclusive of interest and computed as follows:

• Sale of Apartment	US\$57,378.45
• Sale of Stock	US\$195,769.58
• Deposit	US\$353,651.52
• Deposit	US\$11,249.62
• Deposit	US\$7,500.75
• Less Interest	- US\$189,543.06

18. Given the different laws governing the Korean Judgment and the proceedings before this Court, as well as the ever-changing exchange rates, Otos submits that collection with respect to the Korean Judgment and collection with respect to the judgment of this Court, as affirmed by the Third Circuit, should proceed independently of each other.

19. The Defendants, therefore, are entitled to US\$322,224.95 exclusive of interest, representing the difference between the parties' respective judgments before this Court, as affirmed by the Third Circuit.

20. This Certification has been translated for me from English to Korean. To the best of my knowledge, the translation is accurate.

I certify under penalty of perjury that the foregoing facts are true and correct. Executed by me this 17 day of APRIL 2009.

A handwritten signature in black ink, appearing to be 'Moon Young Huh' in Korean characters, written over a horizontal line.

Moon Young Huh

Exhibit "A"

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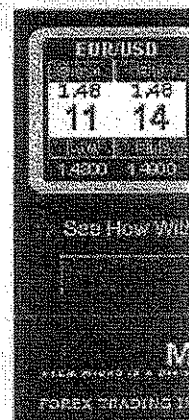
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Pocket Guide for 24 November 2006

United States dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
Korean Won (KRW) ₩ 931.97	₩ 4659.83	₩ 9319.86	₩ 46598.32	₩ 93196.64	₩ 232991.61	₩ 465983.22
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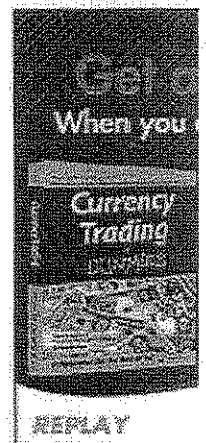
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₩ 1333.2	₩ 6666	₩ 13332	₩ 66660	₩ 133320	₩ 333300	₩ 666600

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